

**Farmers and Fishermen that qualify for estimated tax penalty relief pursuant to IRS notice 2013-05 will receive the same relief for Arizona estimated payments**

In general, farmers and fisherman that file their return and pay in full any tax due by March 1 are not subject to estimated payment penalties. The IRS has announced that because of the delayed filing season they will extend the date for farmers and fisherman to file their return and pay their tax due to April 15, 2013. Arizona will allow the same extension for any farmer or fisherman that meets the IRS requirements. The following is a link to the IRS notice:

<http://www.irs.gov/pub/irs-drop/n-13-05.pdf>